

BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4092. RECEIPTS FOR TAX PAID TO DISTRIBUTORS.

Reference: Section 30108, Revenue and Taxation Code.

Every distributor required to collect the tax under Revenue and Taxation Code Section 30108 must give a receipt to each purchaser for the amount of tax collected. The receipt need not be in any particular form but must show the following:

- (a) the name and place of business of the distributor making the sale or accepting the order for cigarettes or tobacco products;
- (b) the license number or registration number of the distributor;
- (c) the name and address of the purchaser;
- (d) the number of cigarettes or type, quantity, and wholesale cost of all tobacco products purchased;
- (e) the date the cigarettes or tobacco products were purchased; and
- (f) the amount of tax collected by the distributor or statement indicating that the tobacco products tax has been paid.

A sales invoice containing the data required above, together with evidence of payment thereof, will constitute a receipt.

History: Adopted June 24, 1959.

Amended September 26, 2001, effective February 15, 2002. Added references to tobacco products, added "Revenue and Taxation Code" after "under", deleted "of Cigarette Tax Law" following "Section 30108", added "or type, quantity . . . products" to subdivision (d), and added "or statement indicating . . . paid" to subdivision (f).